

TRAUB LIEBERMAN

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May 25, 2022

Via ECF Only

Hon. Katharine H. Parker, U.S.M.J.
U.S. District Courthouse
500 Pearl Street, Room 750
New York, New York 10007

Re: *Graham Chase Robinson v. Canal Prods., Inc. et al.*
Civil Action No.: 19cv9156 (LJL) (KHP) (the “Action”)

Dear Judge Parker:

Defendants Canal Productions, Inc. (“Canal”) and Robert De Niro (collectively, “Defendants”) write to address the issues identified in the Court’s May 19, 2022 Order (ECF #227). Defendants respond to each of those issues, as follows:

- *Vacation Days:* Defendants intend to continue prosecuting their Counterclaims relating to Plaintiff’s alleged theft of compensation with respect to “unused” vacation days. The record evidence reflects numerous instances where Plaintiff by all objective accounts was on vacation. Her theory seems to be that if she did any work whatsoever on those days, it somehow did not “count” as a vacation day; leaving her with “unused” vacation days. Under a policy that she unilaterally implemented, she would then request payment for these “unused” vacation days;
- *Petty Cash Receipts:* Canal’s accountant typically employs the following procedure regarding “petty cash” and any corresponding receipts: Canal employee Michael Kaplan typically sent information electronically in an Excel spreadsheet to Canal’s accountant reflecting petty cash expenses on an *ad hoc* basis. Mr. Kaplan obtained the information from Ms. Robinson who – consistent with her duties – unilaterally made determinations as to whether items were coded as business (to Canal) or personal (to Mr. De Niro). In this regard, Ms. Robinson was able to pass off her unauthorized expenses as Canal business expenses. Canal’s accountant and/or his personnel would then conduct a quick review of the information reflected on the spreadsheet to evaluate how to assign the expenses to an applicable journal entry. To the best of the recollection of Canal’s accountant, Mr. Kaplan delivered receipts with respect to petty cash in a haphazard collection

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approximately once or twice. Following a reasonably diligent and good faith review of its records, Canal's accountant has not identified the existence of any receipts corresponding to petty cash expenses that Mr. Kaplan provided to him.

- *General Ledger*: Canal's accountant maintains a general ledger which identifies expenses by category, such as Meals, Transportation, Business Gifts, Office Expenses and Lodging. The general ledger is typically maintained on a weekly basis. Any expenses noted in the general ledger are described generally and vaguely.¹
- *Stipulations*: Defendants are willing to stipulate that Plaintiff designated various charges as being Canal's business expenses or "personal" to Mr. De Niro, and that such designations were generally accepted by Canal's accountant, except in unusual circumstances for which clarification or additional information was sought. All items designated as business expenses were regarded as such by Canal's accountants.
- *Flip Phone*: On May 25, 2022, Defendants sent out for service a Subpoena *Duces Tecum* directed at Canal's cell phone carrier (a copy of which was served on Plaintiff's counsel). Through the Subpoena, Defendants seek the following: "Documents identifying the date the Phone within the Account was last used for purposes of receiving or sending text messages and/or voice calls, including, but not limited to, information identifying the sender or recipient of any text messages and/or voice calls included within the final statement covering such period of time."² It bears repeating that Ms. Robinson has not claimed to have ever communicated with Mr. De Niro using this phone or that she has any basis to believe any communications on this phone are related, in any way, to the claims or defenses at issue.

Defendants' counsel will notify the Court and Plaintiff's counsel upon receipt of any documents in response to the Subpoena.

Please contact us if the Court has any questions.

Respectfully submitted,

TRAUB LIEBERMAN STRAUS & SHREWSBERRY LLP

Gregory R. Bennett

Gregory R. Bennett

cc: All Counsel (via ECF only)

¹ Annexed hereto as Exhibit "A" is a two-page excerpt from the general ledger which illustrates the generic descriptions for expense entries.

² Capitalized terms have been defined in the Subpoena.

EXHIBIT A

2:11 PM

05/24/22

Accrual Basis

Canal Productions, Inc.

General Ledger

As of December 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	12/18/2018			Deposit	10010 · First R...		
Deposit	12/18/2018			Deposit	10010 · First R...		
Deposit	12/27/2018			Deposit	10010 · First R...		
General Journal	12/31/2018	AJE 2		To adjust com...	12020 · CAA C...		
Total [REDACTED] · Agent's Commission							
63050 · [REDACTED]							0.00
Deposit	04/24/2018	3480413	[REDACTED]	[REDACTED] ...	10010 · First R...		
General Journal	12/31/2018	TC 2			12020 · CAA C...		
Total 63050 · Agent's Commission - WME							
64000 · Travel Expense							
64005 · Travel - Air							
General Journal	01/02/2018	amex ...		RECORD DE...	75115 · Postag...		
Deposit	01/05/2018	[REDACTED]	[REDACTED]	refund	10010 · First R...		
General Journal	01/15/2018	amex ...			75115 · Postag...		
Check	01/29/2018	debit	American Express	conf# W7510	10010 · First R...		
Check	02/27/2018	debit	American Express		10010 · First R...		
Check	03/22/2018	debit	American Express	Canal Amex	10010 · First R...		
Check	03/22/2018	debit	American Express	Canal Amex	10010 · First R...		
Check	03/22/2018	debit	American Express	Personal amex	10010 · First R...		
Check	04/25/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
Check	05/24/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
Check	06/14/2018	debit	American Express	Canal Amex 1...	10010 · First R...		
General Journal	06/15/2018	amex ...			75115 · Postag...		
Check	07/02/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
General Journal	07/15/2018	amex ...			75115 · Postag...		
Check	07/23/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
General Journal	08/15/2018	amex ...			75115 · Postag...		
Check	08/24/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
General Journal	09/15/2018	amex ...			75115 · Postag...		
Check	09/27/2018	DEBIT	American Express	Canal Amex 4-...	10010 · First R...		
Check	10/31/2018	Debit	American Express	Canal Amex 4-...	10010 · First R...		
Check	11/27/2018	Debit	American Express	Canal Amex 4-...	10010 · First R...		
Check	12/28/2018	Debit	American Express	Canal Amex 4-...	10010 · First R...		
Total 64005 · Travel - Air							
64010 · Travel - Hotel							
General Journal	01/02/2018	amex ...		RECORD DE...	75115 · Postag...		
General Journal	01/15/2018	amex ...			75115 · Postag...		
Check	01/29/2018	debit	American Express	conf# W7510	10010 · First R...		
Check	02/27/2018	debit	American Express		10010 · First R...		
Check	03/22/2018	debit	American Express	Canal Amex	10010 · First R...		
Check	03/22/2018	debit	American Express	Canal Amex	10010 · First R...		
Check	03/22/2018	debit	American Express	Personal amex	10010 · First R...		
Check	04/25/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
Check	05/24/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
Check	06/14/2018	debit	American Express	Canal Amex 1...	10010 · First R...		
General Journal	06/15/2018	amex ...			75115 · Postag...		
Check	07/02/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
General Journal	07/15/2018	amex ...			75115 · Postag...		
Check	07/23/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
General Journal	08/15/2018	amex ...			75115 · Postag...		
Check	08/24/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
General Journal	09/15/2018	amex ...			75115 · Postag...		
Check	09/27/2018	DEBIT	American Express	Canal Amex 4-...	10010 · First R...		
Check	10/31/2018	Debit	American Express	Canal Amex 4-...	10010 · First R...		
Check	11/27/2018	Debit	American Express	Canal Amex 4-...	10010 · First R...		
Check	12/28/2018	Debit	American Express	Canal Amex 4-...	10010 · First R...		
Total 64010 · Travel - Hotel							

2:11 PM

05/24/22

Accrual Basis

Canal Productions, Inc.

General Ledger

As of December 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
75135 · Travel - Taxis/Trains							
General Journal	01/02/2018	amex ...		RECORD DE...	75115 · Postag...		
General Journal	01/15/2018	amex ...			75115 · Postag...		
Check	01/29/2018	debit	American Express	conf# W7510	10010 · First R...		
Check	01/29/2018	debit	American Express	Mta	10010 · First R...		
Check	02/27/2018	debit	American Express		10010 · First R...		
Check	02/27/2018	debit	American Express	Mta	10010 · First R...		
Check	03/22/2018	debit	American Express	Canal Amex	10010 · First R...		
Check	03/22/2018	debit	American Express	Mta	10010 · First R...		
Check	03/22/2018	debit	American Express	Canal Amex	10010 · First R...		
Check	03/22/2018	debit	American Express	Mta	10010 · First R...		
Check	03/22/2018	debit	American Express	Personal amex	10010 · First R...		
Check	03/22/2018	debit	American Express	Mta	10010 · First R...		
Check	04/25/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
Check	04/25/2018	dm	American Express	Mta	10010 · First R...		
Check	05/24/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
Check	06/14/2018	debit	American Express	Canal Amex 1...	10010 · First R...		
Check	06/14/2018	debit	American Express	Mta	10010 · First R...		
General Journal	06/15/2018	amex ...			75115 · Postag...		
Check	07/02/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
Check	07/02/2018	dm	American Express	Mta	10010 · First R...		
General Journal	07/15/2018	amex ...			75115 · Postag...		
Check	07/23/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
Check	07/23/2018	dm	American Express	Mta	10010 · First R...		
General Journal	08/15/2018	amex ...			75115 · Postag...		
Check	08/24/2018	dm	American Express	Canal Amex 4-...	10010 · First R...		
Check	08/24/2018	dm	American Express	Mta	10010 · First R...		
Check	09/06/2018		Executive Charge, Inc	5362132	10010 · First R...		
Check	09/13/2018		Executive Charge, Inc	invoice # 5362...	10010 · First R...		
General Journal	09/15/2018	amex ...			75115 · Postag...		
Check	09/27/2018	DEBIT	American Express	Canal Amex 4-...	10010 · First R...		
Check	09/27/2018	DEBIT	American Express	Mta	10010 · First R...		
Check	10/31/2018	Debit	American Express	Canal Amex 4-...	10010 · First R...		
Check	11/27/2018	Debit	American Express	Taxi and Limo	10010 · First R...		
Check	11/27/2018	Debit	American Express	Train	10010 · First R...		
Check	12/28/2018	Debit	American Express	Canal Amex 4-...	10010 · First R...		
General Journal	12/31/2018	Petty ...			-SPLIT-		
Total 75135 · Travel - Taxis/Trains							
64000 · Travel Expense - Other							
Check	06/11/2018	wire		Bob 12/22/17	10010 · First R...		
Check	06/11/2018	wire		Bob & 12...	10010 · First R...		
Check	06/11/2018	wire		Bob & 3/...	10010 · First R...		
Check	11/27/2018	Debit	American Express	Altour	10010 · First R...		
General Journal	12/31/2018	TC 4		to reclass defe...	1200000 · TSR ...		
Total 64000 · Travel Expense - Other							
Total 64000 · Travel Expense							
65000 · Interest Expense							
Total 65000 · Interest Expense							
65500 · Outside Services							
65510 · Flight Attendant							
Total 65510 · Flight Attendant							
65512 · Consulting- Makeup							
Total 65512 · Consulting- Makeup							
65500 · Outside Services - Other							
Check	06/27/2018			S...	10010 · First R...		
Check	08/29/2018			S...	10010 · First R...		
Total 65500 · Outside Services - Other							
Total 65500 · Outside Services							